

**UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF MISSOURI
EASTERN DIVISION**

UNITED STATES OF AMERICA,)	
)	
Petitioner,)	
)	
v.)	No.
)	
RONNIE D. RHINES,)	
)	
Respondent.)	

PETITION TO ENFORCE INTERNAL REVENUE SERVICE SUMMONS

COMES NOW the United States of America, by and through its attorneys, Jeffrey B. Jensen, United States Attorney for the Eastern District of Missouri, and Jane Berman Shaw, Assistant United States Attorney for said District, on behalf of its agency, the Internal Revenue Service, and avers to this Court as follows:

1. This is a proceeding brought pursuant to the provisions of 26 U.S.C. §§ 7402(b) and 7604(a), to judicially enforce an Internal Revenue Service summons.

2. Mark J. Boston is a revenue officer of the Internal Revenue Service, who is employed in the Office of the Internal Revenue Service, 1222 Spruce Street, Room 6.203, St. Louis, Missouri 63102, and is authorized to issue an Internal Revenue Service summons pursuant to the authority contained in 26 U.S.C. § 7602 and 26 C.F.R. § 301.7602-1.

3. Respondent, Ronnie D. Rhines is found at 1455 Zimmerman Place, Saint Louis, Missouri 63132, within the jurisdiction of this Court.

4. Revenue Officer Mark J. Boston is conducting an investigation to collect the income tax liabilities of Ronnie D. Rhines for 2006, 2008 through 2011, and civil penalties for

2008 through 2011, as set forth in the Declaration of Revenue Officer Mark J. Boston attached hereto as Exhibit 2.

5. Respondent is in possession and control of testimony, books, records, papers, and other data that are relevant to the above-described investigation.

6. On June 8, 2018, Revenue Officer Mark J. Boston issued an Internal Revenue Service summons directing respondent to appear before him on June 28, 2018, at 9:00 a.m., at 1222 Spruce Street, Room 9.203, St. Louis, Missouri 63102, to produce books, papers, records, and other data as described in the summons from which the Internal Revenue Service could collect his income tax liabilities for 2006, 2008 through 2011, and civil penalties for 2008 through 2011, and to testify about those records. An attested copy of the summons was served on respondent by Revenue Officer Mark J. Boston, which he handed to the respondent's mother at his residence on June 8, 2018. The summons is attached hereto and incorporated herein as Exhibit 1.

7. Ronnie D. Rhines did not appear before Revenue Officer Mark J. Boston on June 28, 2018.

8. The matter was referred to the Office of Chief Counsel, Small Business/Self-Employed, for enforcement. On July 10, 2018, another letter was sent to Ronnie D. Rhines (copy enclosed) requiring him to appear before Revenue Officer Mark J. Boston on August 3, 2018, and to comply with the summons or face a proceeding in court to compel compliance. On August 3, 2018, Ronnie D. Rhines again did not comply with the terms of the summons.

9. The books, papers, records, or other data sought by the summons are not already in possession of the Internal Revenue Service.

10. All administrative steps required by the Internal Revenue Code for the issuance of a summons have been taken.

11. No Justice Department referral, as defined by 26 U.S.C. § 7602(d), is in effect for Ronnie D. Rhines for the years under investigation.

12. It is necessary to obtain and examine the books, papers, records, or other data sought by the summons in order to collect the income tax liabilities of Ronnie D. Rhines for 2006, and 2008 through 2011, and civil penalties for 2008 through 2011, as evidenced by the Declaration of Revenue Officer Mark J. Boston.

WHEREFORE, petitioner respectfully prays:

1. That the Court issue an order directing the respondent, Ronnie D. Rhines, to show cause, if any, why he should not comply with and obey the aforementioned summons and each and every requirement thereof.

2. That the Court enter an order directing the respondent, Ronnie D. Rhines, to obey the aforementioned summons and each and every requirement thereof by ordering the attendance, testimony, and production of books, papers, records, or other data as is required and called for by the terms of the summons before Revenue Officer Mark J. Boston or his delegate, at such time and place as may be fixed by Revenue Officer Mark J. Boston or his delegate.

3. That the United States recover its costs in maintaining this action.

4. That the Court grant such other and further relief as is just and proper.

JEFFREY B. JENSEN
United States Attorney

/s/ Jane Berman Shaw

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